

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

---

Chattooga County  
Board of Tax Assessors  
Meeting of February 15, 2012

---

Attending: William M. Barker, Chairman  
Hugh T. Bohanon Sr.  
Richard L. Richter

---

- I. Meeting called to order 9:00 am.
- A. Leonard Barrett, Chief Appraiser - present
  - B. Wanda Brown, Secretary - present
- I. **BOA Minutes:**
- a. Meeting Minutes February 8, 2011 – *The Board of Assessor's reviewed, approved and signed.*
- II. **BOA/Employee:**
- a. Assessors Office Budget: *The Board acknowledged the December and January budgets have not been received.*
  - b. Time Sheets PE February 14, 2012 – *The Board reviewed, approved and signed.*
- III. **BOE Report:** The Board acknowledged there was no updated report submitted.
- a. **Total Certified to the Board of Equalization –**  
Cases Settled –  
Hearings Scheduled –  
Hearing NOT scheduled as of this report –  
Remaining Appeals -
- IV. **Pending Appeals, letters, covenants & other items:** The Board of Assessors acknowledges items a-d below are on hold.
- a. **Map & Parcel: 63B 25**  
**Owner Name: Judith Payton**  
**Tax Year: 2011**  
**Owner's Contention:** Owner contends neighborhood has gone down and there are several vacant houses. Also, garbage transfer station that stores garbage smells and is a health hazard and draws rats. Homes have been broken into and items stolen. Owner also contends that there are no buyers for property in this area.
  - b. **Map & Parcel: S23 6**  
**Owner Name: Ragland Oil**  
**Tax Year: 2011- Owner's Contention:** Owner contends the property is overvalued and is in flood zone.
  - c. **Map & Parcel: 00007-00000-010-000**  
**Owner Name: Smith, Nancy Wilson**  
**Tax Year: 2011 - Owner's Contention:** Owner contends the property value is too high.
  - d. **Map & Parcel: 00015-00000-016-000**  
**Owner Name: Smith, Nancy Wilson**  
**Tax Year: 2011 - Owner's Contention:** Owner contends the property value is too high.

- e. **Map/parcel: 15-39** Property Owner: Ballard, Tommy & Sammy  
Applying for new covenant on 20.40 acres - **Map/parcel: 15-41** Property Owner:  
Ballard, Tommy & Sammy applying for new covenant on 21.50 acres

*The Board instructed verification with property owner that the covenant would begin in tax year 2012. Per phone conversation with Sammy Ballard on February 8, 2012, the property owners understand that the covenant will begin in tax year 2012. The property owner put in the 2009 dates because that's when they had originally picked up the applications. The dates have been corrected and the applications are currently being processed for a soil workup.*

*The Board acknowledged*

- f. **Map & Parcel: 00035-000000-005-000**  
**Owner Name: George Edward & Nancy Jean Lee**  
**Tax Year: 2011-2012**

**Owner's Contention:** Owner contends she has been paying on to many acres. Owner request a refund.

**Determination:** This property is currently being taxed with 34.85 acres. According to plat book 10 page 54 and deed book 372 page 268 this property should only have 32.85 acres.

**Recommendations:** Chad recommends that we change the acres from 34.85 to 32.85 for tax year 2012. Chad also recommends that since the 2011 tax bill has not been paid we correct that bill to reflect the change in acreage. Chad also recommends that we refund Mrs. Lee for tax years 2008 - 2010 for paying on to many acres.

*Board decision was made and recommendation accepted on February 8, 2012.  
Requesting the Board's signatures on the refund request form.*

**The Board signed and approved.**

**NEW BUSINESS:**

- V. **Appeals and Appeal Status: *The Board acknowledged the appeal status.***

- i. Total appeals taken: 233
- ii. Total Appeals Reviewed by the Board: 155
- iii. Pending Appeals: 78
- iv. Processing: 6

VI. **Covenants:**

**The Board of Assessors reviewed, approved and signed the following covenants items a-e as follows.**

- a. **Map/Parcel: 44-18 – Harbin, Robert L – Tax year: 2012 - Approved**  
Applying for renewal covenant on 193.28 acres of tree harvest (map attached)
- b. **Map/Parcel: 68-40 – High, Weymon – Tax year: 2012- Approved**  
Applying for renewal covenant on 278 acres of producing trees (map attached)
- c. **Map/Parcel: 21-69 – Moore, William & Diane – Tax year: 2012- Approved**  
Applying for renewal covenant on 80 acres managing livestock (map attached)

**d. Map/Parcel: 9-12-A – Burnette, Larry & Doris – Tax year: 2012- Approved**  
Applying for renewal covenant on 48.79 producing crops, trees & livestock (map attached)

**e. Map/Parcel: 21-66 – Allen, John – Tax year: 2012- Approved**  
Applying for renewal covenant on 12 acres mainly pasture land (map attached)

**Motion to accept covenants above items a-e**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: all in favor**

**f. Map/Parcel: 54-4**  
**Property Owner: Woodward, Leonard**  
**Tax Year: 2012**

**Contention:** Property owner is requesting his covenant application be accepted as a renewal instead of a continuation.

**Determination:**

- 1) According to the clerk of courts website, the original covenant holder is Leonard Woodward.
- 2) The property transferred to Beverly Woodward in 2007.
- 3) According to the clerk of courts website, a continuation for covenant was recorded in the name Beverly Woodward.
- 4) Leonard Woodward would still be the original covenant holder.
- 5) The covenant will expire in December 2012 with Leonard Woodward still the original covenant holder

**Recommendation:** Accept the covenant application as a renewal for tax year 2013.

**Motion to accept covenants above items a-e**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: all in favor**

**VII. Homesteads:**

**a. Map/Parcel: S09/006**  
**Property Owner: Castleberry, Benjamin**  
**Tax Year: 2011/2012**

**Contention:** Property owner filed for exemptions 2/10/2011 and did not get a letter of denial or exemption credits.

**Determination:**

- 6) A copy of the state exemption application was located in the office electronic file with note of no income documentation attached
- 7) According to the tax records the state exemptions were applied indicating that income documentation was submitted at a later date than the application but before the deadline.

- 8) No local exemption application for age 70 and over was located in files or electronic files
- 9) No local exemption for age 70 and over was applied to the tax record.
- 10) The total fair market value for the property is \$100,577. The local school tax only exempts up to \$100,000 therefore, the property owner will pay school taxes on the remaining value.

**Recommendation:** Request copy of local exemption application from the property owner for tax year 2011 and approve the local exemptions for tax year 2012.

**Motion to accept recommendation**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: all in favor**

**VIII. Invoices and Information Items:**

**a. Emails:**

- i. **Digest Class: Scheduled for March 6-8, 2012, Jekyll Island:** Class to be cancelled on 2/21/2012 if not filled. *The Board acknowledged.**
- ii. **Consolidation Sheets/Personal Property Forms:** Emails forwarded to the Board of Assessors from Leonard originating from Ellen Mills - *The Board acknowledged.**

**IX. Refund Request:**

- a. Map/parcel: 35-56  
Nuckolls, Milton & Ruth: Tax year: 2010**

**Contention:** Tax Commissioner, Kathy Brown relayed this information to our office Monday, February 13, 2012.

**Determination:** The Board adjusted the property to \$61,412 in tax year 2010, the bill was paid in full without the adjustment and no refund was done.

**Recommendation:** Refund for tax year 2010, notify property owner and tax commissioner.

**Motion to accept recommendation**

**Motion: Mr. Bohanon**

**Second: Mr. Richter**

**Vote: all in favor**

- b. Map & Parcel: 7A5-18  
Owner Name: HALL, NORA LILLIE C/O RAY F. BELL  
Tax Year: 2011**

Owner's Contention:

1. Owner contends does not have title to lot.
2. Requests refund of taxes paid on lot.

Determination: property records indicate the following:

1. Subject property is Lot 1 Block 2 of Buena Vista Subdivision on the South Brow of Cloudland adjoining Mr. Bells' property.
2. The subject property has been taxed in the name of Nora Lillie Hall for many years. It was purchased by Ms. Hall 06/22/1929. The deed is recorded in book 17 page 497 of the Clerk of Courts records.
3. Mr. Bell began paying the taxes on this property in the year 2005 after it had become delinquent and was advertised for tax sale. Tax Commissioners records contain the name and check number of person issuing payment and indicate Mr. Bell has paid the taxes since the year 2005.
4. Tax billing has been mailed to Mr. Bells' address since he began paying taxes.
5. Mr. Bells' name is not on any of the bills even though they were mailed to his address.

Conclusion:

1. The property has been taxed in the correct name according to records.
2. There is no indication that Mr. Bell paid the taxes by mistake due to a tax office error.

Recommendations:

1. Forward request to County Commissioner.

Reviewer's Signature: Leonard Barrett Date: 02/10/2012

**Accept recommendation to forward this request to the County Commissioner**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: all in favor**

- X. **Addendum:** Item (a) is ready for the Board to review – Remaining items are being reviewed by the chief appraiser but may be ready as addendum items by Wednesday morning.

**a. Map & Parcel: 6-15**  
**Owner Name: KEITH A & JANET BREASBOIS**  
**Tax Year: 2012**

Owner's Contention:

1. Owner called 02/13/2012 and indicated mobile home is not longer on property.
2. Owner indicated mobile has been gone several years and was reported as removed when it was removed.
3. Owner requests mobile home bills deleted as errors.

Determination: property records indicate the following:

1. Owner filed appeal August of 2010 indicating mobile home was not longer on property.
2. 2010 mobile home billing indicates the Board adjusted the value based on the mobile home being used as a storage building.
3. 2010 aerial photo indicates mobile home is no longer on property. The 2009 aerial photo indicates where the mobile home was located when it was on the property.
4. The Tax Commissioners' 2011 and 2012 mobile home tax bills are unpaid.

Conclusion:

1. Records indicate mobile home has not been on the property from the summer of the year 2010.
2. 2011 and 2012 mobile home tax bills are billed in error.

Recommendations:

- 1. Delete 2011 and 2012 mobile home bills.

Reviewer's Signature: Leonard Barrett Date: 01/13/2012

**Motion to accept recommendation**

**Motion: Mr. Richter**  
**Second: Mr. Bohanon**  
**Vote: all in favor**

- b. **Time Line Report:** Leonard submitted a report on the status of the assessor's timeline. The Board reviewed and discussed. **The Board instructed Leonard to submit by email the monthly timeline status.**
- c. **Additional discussion:** Sales report indicates that property values will again decrease for tax year 2012. The Board acknowledged and discussed with the Leonard Barrett, chief appraiser.
- d. **GAAO Meeting:** Mr. Barker discussed his GAAO meeting with the Board.

**XI. Meeting adjourned – 9:47 a.m.**

William M. Barker, Chairman  
 Hugh T. Bohanon Sr.  
 David A. Calhoun  
 Gwyn W. Crabtree  
 Richard L. Richter

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

